



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

When was utility organized? 12/31/1959

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN JAHR

Title: VILLAGE CLERK-TREASURER

Office Address:

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/23/2000**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR PAUL FLATLAND**Title:** UTILITY SUPERINTENDENT**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

Telephone: (715) 962 - 3311**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR RICHARD JOHNSON

MR L. JOHN PETERS

MS BEV SCHAUER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 12/31/195

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	293,596	242,287	1
Operating Expenses:			
Operation and Maintenance Expense (401)	128,931	145,768	2
Depreciation Expense (403)	64,916	63,945	3
Amortization Expense (404)	0	0	4
Taxes (408)	42,481	43,129	5
Total Operating Expenses	236,328	252,842	
Net Operating Income	57,268	(10,555)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	57,268	(10,555)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,646	10,148	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,646	10,148	
Total Income	68,914	(407)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	68,914	(407)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,084	6,333	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	5,084	6,333	
Net Income	63,830	(6,740)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	497,499	459,876	19
Balance Transferred from Income (433)	63,830	(6,740)	20
Miscellaneous Credits to Surplus (434)	37,974	46,276	21
Miscellaneous Debits to Surplus--Debit (435)	16,846	0	22
Appropriations of Surplus--Debit (436)	2,116	1,913	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	580,341	497,499	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER UTILITY	3,040	4
SEWER UTILITY	8,606	5
Total (Acct. 419):	11,646	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVENESS OF PROPERTY TAX EQUIVALENT	37,734	9
RECLASSIFICATION OF ASSESSMENT FOR WATER REPAIRS FROM CIAC	240	10
Total (Acct. 434):	37,974	
Miscellaneous Debits to Surplus (435):		
ABANDONMENT OF POTENTIAL WASTEWATER TREATMENT PLANT PROJECT	16,846	11
Total (Acct. 435)--Debit:	16,846	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	2,116	12
Total (Acct. 436)--Debit:	2,116	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	183,102	0	110,494	0	293,596	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,067				1,067	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	182,035	0	110,494	0	292,529	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,095,210	3,079,105	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	767,194	703,768	2
Net Utility Plant	2,328,016	2,375,337	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,908	5,237	6
Special Funds (125)	170,384	162,015	7
Total Other Property and Investments	173,292	167,252	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	128,289	46,779	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	65,818	60,913	11
Other Accounts Receivable (143)	1,500	3,630	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	77,239	107,610	14
Materials and Supplies (150)	11,076	11,095	15
Prepayments (165)	2,324	1,719	16
Other Current and Accrued Assets (170)	1,894	1,797	17
Total Current and Accrued Assets	288,140	233,543	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	16,846	20
Total Deferred Debits	0	16,846	
Total Assets and Other Debits	2,789,448	2,792,978	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,312,811	1,312,811	21
Appropriated Earned Surplus (215)	69,363	67,247	22
Unappropriated Earned Surplus (216)	580,341	497,499	23
Total Proprietary Capital	1,962,515	1,877,557	
LONG-TERM DEBT			
Bonds (221)	85,000	110,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	85,000	110,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,051	5,682	28
Payables to Municipality (233)	7,686	72,137	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,417	1,833	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	14,154	79,652	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	727,779	725,769	38
Total Liabilities and Other Credits	2,789,448	2,792,978	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,797,249	1,297,961	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,797,249	1,297,961	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	251,817	515,377	0	0	9
Total Accumulated Provision	251,817	515,377	0	0	
Net Utility Plant	1,545,432	782,584	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	215,113	488,655			703,768	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,785	29,131			64,916	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	661	(661)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	258				258	10
Other credits (specify):						11
					0	12
Total credits	36,704	28,470	0	0	65,174	13
Debits during year						14
Book cost of plant retired	0	71			71	15
Cost of removal		1,677			1,677	16
Other debits (specify):						17
					0	18
Total debits	0	1,748	0	0	1,748	19
Balance End of Year	251,817	515,377	0	0	767,194	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.04%	2.40%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,076	11,095	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	11,076	11,095	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,312,811	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>1,312,811</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWER MORTGAGE REVENUE BONDS	09/22/1982	09/01/2002	5.00%	85,000	1
Total Bonds (Account 221):				85,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	40,155	2
Charged electric department expense	0	3
Charged sewer department expense	2,326	4
Other (explain):		
NONE		5
Total Accruals and other credits	42,481	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,131	7
PSC Remainder Assessment	387	8
Other (explain):		
STATE UNEMPLOYMENT TAXES	1,229	9
FORGIVENESS OF PROPERTY TAX EQUIVALENT	37,734	10
Total payments and other debits	42,481	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SEWER MORTGAGE REVENUE BONDS	1,833	5,084	5,500	1,417	1
Subtotal	1,833	5,084	5,500	1,417	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,833	5,084	5,500	1,417	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	379,893	0	0	345,876	0	725,769	1
Add credits during year:							
For Services	1,500			750		2,250	2
For Mains	0			0		0	3
Other (specify):							
NONE	0			0		0	4
Deduct charges (specify):							
RECLASSIFY PRIOR YEAR AMOUNT TO RETAINED EARNINGS	240			0		240	5
Balance End of Year	381,153	0	0	346,626	0	727,779	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SEWER ASSESSMENTS TO BE PLACED ON FUTURE TAX ROLLS	2,908	2
Total (Acct. 124):	2,908	
Special Funds (125):		
C.D. - BOND AND INTEREST SINKING FUND ON REVENUE BONDS	41,067	3
SEWER SYSTEM CONSTRUCTION - C.D.	53,320	4
BOND AND INTEREST FUND - LAGOON	20,191	5
DEPRECIATION FUND - LAGOON	37,003	6
LAGOON EQUIPMENT REPLACEMENT FUND - C.D.	18,803	7
Total (Acct. 125):	170,384	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	32,343	9
Electric	0	10
Sewer (Regulated)	29,781	11
Other (specify):		
RECYCLING FEES TO BE COLLECTED ON BEHALF OF THE MUNICIPALITY	3,694	12
Total (Acct. 142):	65,818	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
SCHEDULE CZ-1 CHARGES RECEIVABLE	1,500	15
Total (Acct. 143):	1,500	
Receivables from Municipality (145):		
1999 PUBLIC FIRE PROTECTION CHARGE	63,262	16
DELINQUENT ACCOUNTS PLACED ON THE TAX ROLL	6,021	17
SPECIAL ASSESSMENTS DUE THE SEWER UTILITY	2,676	18
RECYCLING PAYMENTS MADE TO COUNTY BY UTILITY ON BEHALF OF VILLAGE	3,277	19
1999 SANITARY SEWER CHARGE	2,000	20
REFUND OF RECYCLING CHARGE PAID BY UTILITY	3	21
Total (Acct. 145):	77,239	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
INSURANCE	2,324	22
Total (Acct. 165):	2,324	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		24
Total (Acct. 183):	0	
Payables to Municipality (233):		
RECYCLING RECEIPTS COLLELCTED BY THE UTILITY	7,498	25
FORFEITED DISCOUNTS - RECYCLING	188	26
Total (Acct. 233):	7,686	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,795,487	0	1,291,670	0	3,087,157	1
Materials and Supplies	11,085	0	0	0	11,085	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	233,465	0	502,016	0	735,481	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	380,523	0	346,251	0	726,774	6
Other (specify):					0	7
Average Net Rate Base	1,192,584	0	443,403	0	1,635,987	
Net Operating Income	42,276	0	14,992	0	57,268	8
Net Operating Income as a percent of						
Average Net Rate Base	3.54%	N/A	3.38%	N/A	3.50%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,312,811	1
Appropriated Earned Surplus	68,305	2
Unappropriated Earned Surplus	538,920	3
Other (Specify):		4
Total Average Proprietary Capital	1,920,036	
Net Income		
Net Income	63,830	5
Percent Return on Proprietary Capital	3.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

N/A

2. Leaseholder changes.

N/A

3. Extensions of service.

N/A

4. Estimated changes in revenues due to rate changes.

N/A

5. Obligations incurred or assumed, excluding commercial paper.

N/A

6. Formal proceedings with the Public Service Commission.

N/A

7. Any additional matters.

N/A

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 9, 2000

Mr. John Jahr, Village Clerk Treasurer
Colfax Municipal Water and Sewer Utility
613 Main Street
P.O. Box 417
Colfax, WI 54730-0417

1999 Analytical Review DWCCA-1270-ELE

Dear Mr. Jahr:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted two services retired on the Water Services schedule. However, there are no corresponding dollars retired from Account 345, Services, Water Utility Plant in Service schedule. Please furnish an explanation.
2. The schedule note to the Water Services schedule indicates that two services were added and charged at the Cz-1 rate of \$750. However, only \$316 is reported for additions in Account 345, Services, Water Utility Plant in Service schedule. This seems low for the cost of two services, plus installation. Please confirm that the services plus installation cost is \$316, or otherwise explain this amount.
3. During our review, we noted that one of the services reported added on the Water Services schedule was actually a reconnection. Please note for the future that only services removed or permanently disconnected should be reported in column (e) of the Water Services schedule. If a service is temporarily disconnected, the only column that should show an entry is the Utility Owned Service Not In Use, column (h). Temporarily disconnected services would still be included in the End of Year Balance, column (g). Services that are temporarily disconnected should not be reported as removed, and then reported as added when they are reconnected.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1270.doc

cc: Mr. Richard Johnson

Reply received from WJ Bauman, 8/16/00:

1. Costs of retirement were "minimal" and a decision was made to pass on retiring. More care will be taken in future (retirements are to be at original cost. Was original cost minimal?) Watch in future.
2. Watch 2000 for an adjustment to a/c 345 services for 1999 installation.
3. noted.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	180,936	1
Total Sales of Water	180,936	
Other Operating Revenues		
Forfeited Discounts (470)	1,099	2
Other Water Revenues (474)	1,067	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,166	
Total Operating Revenues	183,102	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,461	5
General Operating Expenses (680-690)	26,425	6
Total Operation and Maintenance Expenses	64,886	
Other Operating Expenses		
Depreciation Expense (403)	35,785	7
Amortization Expense (404)	0	8
Taxes (408)	40,155	9
Total Other Operating Expenses	75,940	
Total Operating Expenses	140,826	
NET OPERATING INCOME	42,276	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	57	266	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	57	266	
Metered Sales to General Customers (461)				
Residential	368	16,990	77,112	4
Commercial	62	6,926	24,481	5
Industrial	3	1,880	3,648	6
Total Metered Sales to General Customers (461)	433	25,796	105,241	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,262	8
Other Sales to Public Authorities (464)	9	3,652	12,167	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	448	29,505	180,936	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	63,262	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	63,262	
Forfeited Discounts (470):		
Customer late payment charges	1,099	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,099	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,067	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,067	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,861	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	5,226	3
Chemicals (630)	2,839	4
Supplies and Expenses (640)	8,136	5
Repairs of Water Plant (650)	6,701	6
Transportation Expenses (660)	1,698	7
Total Plant Operation and Maintenance Expenses	38,461	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,601	8
Office Supplies and Expenses (681)	1,723	9
Outside Services Employed (682)	3,356	10
Insurance Expense (684)	3,322	11
Employees Pensions and Benefits (686)	11,106	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	317	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	26,425	
Total Operation and Maintenance Expenses	64,886	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	100 % CHARGED TO THE WATER UTILITY PER P W-7 INSTRUCTIONS	37,734	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		37,734	
Social Security	BASED ON WAGES CHARGED TO THIS UTILITY	1,565	3
PSC Remainder Assessment	BASED ON PROPORTION OF REVENUE TO TOTAL WATER AND SEWER REVENUES	241	4
Other (specify):			
STATE UNEMPLOYMENT TAXES	BASED ON WAGES OF FORMER EMPLOYEE	615	5
Total tax expense		40,155	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.262533				3
County tax rate	mills		10.783217				4
Local tax rate	mills		14.653045				5
School tax rate	mills		11.914667				6
Voc. school tax rate	mills		2.294944				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		39.908406				10
Less: state credit	mills		1.961633				11
Net tax rate	mills		37.946773				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.653045				14
Combined School Tax Rate	mills		14.209611				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.862656				17
Total Tax Rate	mills		39.908406				18
Ratio of Local and School Tax to Total	dec.		0.723222				19
Total tax net of state credit	mills		37.946773				20
Net Local and School Tax Rate	mills		27.443959				21
Utility Plant, Jan. 1	\$	1,793,725	1,793,725				22
Materials & Supplies	\$	11,095	11,095				23
Subtotal	\$	1,804,820	1,804,820				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,804,820	1,804,820				26
Assessment Ratio	dec.		0.761810				27
Assessed Value	\$	1,374,930	1,374,930				28
Net Local & School Rate	mills		27.443959				29
Tax Equiv. Computed for Current Year	\$	37,734	37,734				30
Tax Equivalent per 1994 PSC Report	\$	14,852					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,734					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,403		4
Structures and Improvements (311)	23,223		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,480		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	154,106	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,382		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	60,151	2,526	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,228		20
Total Pumping Plant	76,761	2,526	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,397	325	23
Total Water Treatment Plant	4,397	325	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	555		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			8,403	4
Structures and Improvements (311)			23,223	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,480	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	154,106	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,382	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			62,677	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,228	20
Total Pumping Plant	0	0	79,287	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,722	23
Total Water Treatment Plant	0	0	4,722	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			555	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	439,131		26
Transmission and Distribution Mains (343)	802,733		27
Fire Mains (344)	0		28
Services (345)	165,139	316	29
Meters (346)	37,574	357	30
Hydrants (348)	91,252		31
Other Transmission and Distribution Plant (349)	1,466		32
Total Transmission and Distribution Plant	1,537,850	673	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	522		35
Computer Equipment (372.1)	4,807		36
Transportation Equipment (373)	9,941		37
Other General Equipment (379)	5,341		38
Other Tangible Property (390)	0		39
Total General Plant	20,611	0	
Total utility plant in service directly assignable	1,793,725	3,524	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,793,725	3,524	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			439,131 26
Transmission and Distribution Mains (343)			802,733 27
Fire Mains (344)			0 28
Services (345)			165,455 29
Meters (346)			37,931 30
Hydrants (348)			91,252 31
Other Transmission and Distribution Plant (349)			1,466 32
Total Transmission and Distribution Plant	0	0	1,538,523
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			522 35
Computer Equipment (372.1)			4,807 36
Transportation Equipment (373)			9,941 37
Other General Equipment (379)			5,341 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	20,611
Total utility plant in service directly assignable	0	0	1,797,249
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,797,249

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,613	2,613	1
February			2,384	2,384	2
March			2,906	2,906	3
April			2,871	2,871	4
May			2,888	2,888	5
June			2,886	2,886	6
July			3,305	3,305	7
August			2,962	2,962	8
September			2,903	2,903	9
October			2,884	2,884	10
November			1,785	1,785	11
December			2,985	2,985	12
Total for year	0	0	33,372	33,372	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				33,372	16
Less: Water sold				29,505	17
Losses and unaccounted for				3,867	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
N/A					
Maximum gallons pumped by all methods in any one day during reporting year				183	21
Date of maximum: 7/29/1999					22
Cause of maximum:					23
HIGH DEMAND FOR WATER DUE TO DRY WEATHER CONDITIONS.					
Minimum gallons pumped by all methods in any one day during reporting year				23	24
Date of minimum: 5/9/1999					25
Total KWH used for pumping for the year				71,151	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
609 MAIN STREET	#1	233	10	345,600	Yes	1
890 HIGH STREET	#2	207	12	345,600	Yes	2
119 SOUTH MAIN STREET	#3	240	12	468,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	# 2 STANDBY	#1	#2	1
Location	#2	#1	#2	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	J-LINE	J-LINE	5
Year Installed	1959	1996	1996	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	240	240	250	8
Pump Motor or Standby Engine Mfr	GM ROGERS	FRANKLIN	FRANKLIN	9
Year Installed	1977	1996	1996	10
Type	DIESEL	ELECTRIC	ELECTRIC	11
Horsepower	20	20	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3			14
Location	#3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	325			21
Pump Motor or Standby Engine Mfr	U.S.			22
Year Installed	1984			23
Type	ELECTRIC			24
Horsepower	40			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PEDESPHERE		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1996		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	150		7
Total capacity in gallons	150,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	1.000	500	0	0	0	500	1
M	D	2.000	1,402	0	0	0	1,402	2
A	D	4.000	3,193	0	0	0	3,193	3
M	D	4.000	6,534	0	0	0	6,534	4
M	D	6.000	19,134	0	0	0	19,134	5
M	D	8.000	19,447	0	0	0	19,447	6
M	D	10.000	488	0	0	0	488	7
Total Within Municipality			50,698	0	0	0	50,698	
Total Utility			50,698	0	0	0	50,698	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	441	3	2	(22)	420	3	1
M	1.000	36	0	0	(18)	18	0	2
M	1.250	1	0	0	0	1	0	3
M	1.500	3	0	0	(2)	1	0	4
M	2.000	7	0	0	0	7	0	5
M	3.000				2	2	0	6
M	4.000	1	0	0	0	1	0	7
Total Utility		489	3	2	(40)	450	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	524	4	0	(67)	461	5	1
1.000	26	0	0	(4)	22	0	2
1.250	1	0	0	0	1	0	3
1.500	2	0	0	(1)	1	0	4
2.000	6	0	0	3	9	0	5
3.000	3	0	0	(1)	2	0	6
4.000	2	0	0	(1)	1	1	7
6.000	2	0	0	1	3	3	8
Total:	566	4	0	(70)	500	9	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	366	46	3	5	0	41	461	1
1.000	1	15	0	2	0	4	22	2
1.250	0	1	0	0	0	0	1	3
1.500	0	1	0	0	0	0	1	4
2.000	1	2	1	3	0	2	9	5
3.000	0	0	0	2	0	0	2	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	3	0	0	3	8
Total:	368	65	4	16	0	47	500	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	52			18	70	2
Total Fire Hydrants	52	0	0	18	70	
Flushing Hydrants						
	36			(29)	7	3
Total Flushing Hydrants	36	0	0	(29)	7	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	103
Number of distribution valves operated during year:	26

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 600 - WAGES ARE DOWN DUE TO THE HIRING OF A WORKER IN MAY TO REPLACE THE LONE UTILITY OPERATOR. THE NEW PERSON'S WAGE IS LESS THAN THAT OF THE PREDECESSOR.

ACCOUNT 640 - THIS IS UP FROM LAST YEAR BY \$3,950 DUE MAINLY TO A \$3,885 WELL WATER ANALYSIS PERFORMED THIS YEAR.

ACCOUNT 650 - THIS IS DOWN BY \$6,600 DUE TO EXTENSIVE PATCHING WORK DONE ON STREET IN 1998. THE REST OF THE DECREASE IS SIMPLY DUE TO LESS REPAIR COST IN 1999.

Water Services (Page W-16)

TWO OF THE SERVICES ADDED WERE FINANCED BY A \$750 CHARGE PER SCHEDULE Cz-1 OF THE MOST RECENT RATE CASE. THE OTHER SERVICE ADDED WAS SIMPLY A RECONNECTION OF THE METER, SINCE THE SERVICE HAD BEEN DISCONNECTED WHILE REMODELING WAS TAKING PLACE.

THE ADJUSTMENTS IN COLUMN F ARE BEING MADE TO PROPERLY REFLECT THE NUMBER OF SERVICES, BY SIZE, AT THE END OF THE YEAR. THE ADJUSTMENT IS CORRECTING PREVIOUSLY INCORRECT INFORMATION PRESENTED ON PRIOR REPORTS. THE UTILITY WILL EXERCISE MORE CARE IN PROPERLY REPORTING SERVICES IN THE FUTURE.

Meters (Page W-17)

ADJUSTMENTS IN COLUMN E ARE BEING MADE TO UPDATE THE UTILITY RECORDS TO THE PROPER NUMBER OF METERS IN SERVICE.

Hydrants and Distribution System Valves (Page W-18)

THE ADJUSTMENTS IN COLUMN E ARE BEING MADE TO UPDATE THE VILLAGE'S RECORDS TO ACTUAL AMOUNTS AT 12/31/99. THE VILLAGE WILL COMPLY WITH ADMINISTRATIVE CODE 185.87 IN FUTURE YEARS.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	107,137	1
Total Sewage Operating Revenues	107,137	
Other Operating Revenues		
Forfeited Discounts (631)	998	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	359	5
Miscellaneous Operating Revenues (635)	2,000	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	3,357	
Total Operating Revenues	110,494	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	22,380	8
Maintenance Expenses (831-834)	14,471	9
Customer Accounting & Collection Expenses (840-843)	5,941	10
Administrative and General Expenses (850-857)	21,253	11
Total Operation and Maintenance Expenses	64,045	
Other Operating Expenses		
Depreciation Expense (403)	29,131	12
Amortization Expense (404)	0	13
Taxes (408)	2,326	14
Total Other Operating Expenses	31,457	
Total Operating Expenses	95,502	
NET OPERATING INCOME	14,992	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	368	16,990	73,860	1
Commercial Revenues	62	6,926	22,657	2
Industrial Revenues	3	1,880	651	3
Revenues from Public Authorities	9	3,652	9,969	4
Total Flat Rate Service to General Customers (621)	442	29,448	107,137	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	0	0	0	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	442	29,448	107,137	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	998	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	998	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENTAL CHARGES FOR USE OF SEWER JETTER	359	5
Total Rent from Sewerage Property (634)	359	
Miscellaneous Operating Revenues (635):		
SANITATION CHARGE TO MUNICIPALITY	2,000	6
Total Miscellaneous Operating Revenues (635)	2,000	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	14,930	1
Power and Fuel for Pumping (821)	965	2
Power and Fuel for Aeration Equipment (822)	318	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	0	7
Other Operating Supplies and Expenses (827)	4,469	8
Transportation Expenses (828)	1,698	9
Rents (829)		10
Total Operation Expenses	22,380	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	12,881	11
Maintenance of Collection System Pumping Equipment (832)	82	12
Maintenance of Treatment and Disposal Plant Equipment (833)	466	13
Maintenance of General Plant Structures and Equipment (834)	1,042	14
Total Maintenance Expenses	14,471	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	5,941	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	5,941	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	660	19
Office Supplies and Expenses (851)	1,593	20
Outside Services Employed (852)	4,091	21
Insurance Expense (853)	2,681	22
Employees Pensions and Benefits (854)	11,096	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	0	24
Miscellaneous General Expenses (856)	1,132	25
Rents (857)		26
Total Administrative and General Expenses	21,253	
Total Operation and Maintenance Expenses	64,045	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	BASED ON WAGES CHARGED UTILITY	1,566	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment	BASED ON PROPORTION OF REVENUE COMPARED TO WATER AND SEWER UTILITY TOTALS	146	3
Other (specify):			
STATE UNEMPLOYMENT TAXES	BASED ON WAGE ALLOCATION OF FORMER EMPLOYEE	614	4
Total tax expense		2,326	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	36,792	1,841	6
Collecting Mains and Accessories (313)	310,860	1,806	7
Interceptor Mains and Accessories (314)	0	8,680	8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	100,118		10
Total Collection System	447,770	12,327	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	5,287		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	11,541		14
Other Power Pumping Equipment (324)	21,679		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	38,507	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	100,100		17
Structures and Improvements (331)	515,840		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			38,633	6
Collecting Mains and Accessories (313)	71		312,595	7
Interceptor Mains and Accessories (314)			8,680	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			100,118	10
Total Collection System	71	0	460,026	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			5,287	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			11,541	14
Other Power Pumping Equipment (324)			21,679	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	38,507	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			100,100	17
Structures and Improvements (331)			515,840	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	8,443	325	28
Total Treatment and Disposal Plant	624,383	325	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	125,353		30
Office Furniture and Equipment (372)	243		31
Computer Equipment (372.1)	2,037		32
Transportation Equipment (373)	11,893		33
Other General Equipment (379)	35,194		34
Other Tangible Property (390)	0		35
Total General Plant	174,720	0	
Total utility plant in service directly assignable	1,285,380	12,652	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,285,380	12,652	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			8,768	28
Total Treatment and Disposal Plant	0	0	624,708	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			125,353	30
Office Furniture and Equipment (372)			243	31
Computer Equipment (372.1)			2,037	32
Transportation Equipment (373)			11,893	33
Other General Equipment (379)			35,194	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	174,720	
Total utility plant in service directly assignable	71	0	1,297,961	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	71	0	1,297,961	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	408	1	0	0	409	2	1
Sewer	6.000	9	0	0	0	9		2
Total Utility		417	1	0	0	418	2	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	126	0	0	0	126	1
6.000	3,807	0	0	0	3,807	2
8.000	25,750	0	0	0	25,750	3
10.000	2,680	0	0	0	2,680	4
12.000	3,216	0	0	0	3,216	5
15.000	1,607	9	9	0	1,607	6
Total Utility	37,186	9	9	0	37,186	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

SUPERVISION AND LABOR - ACCOUNT 820 IS DOWN BY \$3,379 DUE TO DECREASE IN SALARY OF SEWER UTILITY OPERATOR HIRED IN MAY. THIS INDIVIDUAL'S SALARY IS LESS THAN THAT OF THE PREDECESSOR.

Sewer Services (Page S-09)

THE ADDITIONAL SERVICE WAS FINANCED BY APPLICATION OF A CZ-1 CHARGE OF \$750, THE AMOUNT AUTHORIZED BY THE MOST RECENT RATE CASE.

Sewer Mains (Page S-10)

THE ADDITION AND REPLACEMENT CONSTITUTE A REPLACEMENT OF BROKEN MAIN THAT WAS FINANCED BY THE UTILITY THROUGH GENERAL OPERATING REVENUES.
